

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

Senate Bill 580

BY SENATOR WELD

[Introduced February 07, 2023; referred
to the Committee on Government Organization; and
then to the Committee on Finance]

1 A BILL to amend and reenact §11-8-16 and §11-8-17 of the Code of West Virginia, 1931, as
2 amended; and to amend and reenact §13-1-7 of said code, all relating to authorizing a
3 special election for presenting the question of a special levy renewal for levies expiring
4 prior to July 1, 2024; and authorizing the resubmission of questions to the voters at a
5 regularly scheduled primary or general election for certain levy questions rejected at a
6 prior election.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11. TAXATION.

ARTICLE 8. LEVIES.

§11-8-16. What an order for election to increase levies is to show; vote required; amount and continuation of additional levy; issuance of bonds.

1 (a) A local levying body may provide for an election to increase the levies by entering on
2 its record of proceedings an order setting forth:

3 (1) The purpose for which additional funds are needed;

4 (2) The amount for each purpose;

5 (3) The total amount needed;

6 (4) The separate and aggregate assessed valuation of each class of taxable property
7 within its jurisdiction;

8 (5) The proposed additional rate of levy in cents on each class of property;

9 (6) The proposed number of years, not to exceed five, to which the additional levy applies;

10 and

11 (7) The fact that the local levying body shall or shall not issue bonds, as provided by this
12 section, upon approval of the proposed increased levy.

13 (b) The local levying body shall submit to the voters within their political subdivision the
14 question of the additional levy at either a regularly scheduled primary or general election in

15 accordance with the requirements of §3-1-31 of this code. If at least 60 percent of the voters cast
16 their ballots in favor of the additional levy, the county commission or municipality may impose the
17 additional levy. If at least a majority of voters cast their ballot in favor of the additional levy, the
18 county board of education may impose the additional levy: *Provided*, That any additional levy
19 adopted by the voters, including any additional levy adopted prior to the effective date of this
20 section, shall be the actual number of cents per each \$100 of value set forth in the ballot provision,
21 which number shall not exceed the maximum amounts prescribed in this section, regardless of
22 the rate of regular levy then or currently in effect, unless such rate of additional special levy is
23 reduced in accordance with the provisions of §11-8-6g of this code or otherwise changed in
24 accordance with the applicable ballot provisions. For county commissions, this levy shall not
25 exceed a rate greater than \$0.0715 for each \$100 of value for Class I properties, and for Class II
26 properties a rate greater than twice the rate for Class I properties, and for Class III and IV
27 properties a rate greater than twice the rate for Class II properties. For municipalities, this levy
28 shall not exceed a rate greater than \$0.0625 for each \$100 of value for Class I properties, and for
29 Class II properties a rate greater than twice the rate for Class I properties, and for Class III and
30 IV properties a rate greater than twice the rate for Class II properties. For county boards of
31 education, this levy shall not exceed a rate greater than \$0.2295 for each \$100 of value for Class
32 I properties, and for Class II properties a rate greater than twice the rate for Class I properties,
33 and for Class III and IV properties a rate greater than twice the rate for Class II properties.

34 (c) Levies authorized by this section shall not continue for more than five years without
35 resubmission to the voters.

36 (d) Upon approval of an increased levy as provided by this section, a local levying body
37 may immediately issue bonds in an amount not exceeding the amount of the increased levy plus
38 the total interest thereon, but the term of the bonds shall not extend beyond the period of the
39 increased levy.

40 (e) Insofar as they might concern the issuance of bonds as provided in this section, the
41 provisions of §13-1-3 and §13-1-4 of this code shall not apply.

42 (f) In the event that a ~~majority~~ of the number of votes cast upon a question submitted
43 pursuant to this section at any primary election be less than the number required for passage,
44 ~~against the question~~ the question may again be submitted to the voters at the ~~next succeeding~~
45 ~~general~~ a regularly scheduled primary or general election.

**§11-8-17. Special levy elections; notices; conduct of election; supplies; canvass of returns;
form of ballot.**

1 (a) The local levying body shall publish a notice, calling the election, as a Class II-0 legal
2 advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the
3 publication area for such publication shall be the territory in which the election is held. Such notice
4 shall be so published within 14 consecutive days next preceding the election.

5 (b) All the provisions of the law concerning general elections shall apply so far as they are
6 practicable: *Provided*, That notwithstanding any provision of this code to the contrary, in the case
7 of a levy which expires prior to July 1, 2024, ~~at a time after July 1, 2022~~, and which shall not be
8 ~~up for renewal at the next regularly scheduled primary or general election thereafter~~, the local
9 ~~levying body shall by ordinance choose to hold the election to renew that levy either at the next~~
10 ~~regularly scheduled primary or general election in accordance with §3-1-31 of this code: *Provided*,~~
11 ~~however, That notwithstanding any other provision of this code~~ a local levying body may enter an
12 order authorizing a special election prior to the expiration of the existing ~~or expiring~~ levy for the
13 purpose of presenting to the voters the question of ~~synchronizing the renewal of the an existing~~
14 ~~or expiring~~ levy: ~~with a future regularly scheduled primary or general election, which question shall~~
15 ~~pass upon adoption by a majority of participating voters~~ *Provided, however, That any subsequent*
16 levy renewal question shall be presented to the voters at a regularly scheduled primary or general
17 election.

18 (c) The question on the special levy shall be placed on the ballot in accordance with the
19 ballot placement order prescribed by §3-5-13a(a) of this code. The question heading shall be
20 entitled: "Special Levy Election" and the question shall be significantly in the following form:
21 "Special election to authorize additional levies for the year(s) _____ and for the purpose
22 of _____ according to the order of the _____ entered on the _____
23 day of _____."

24 The additional levy shall be on Class I property _____ cents; on Class II property
25 _____ cents; on Class III property (if any) _____ cents; on Class IV
26 property (if any) _____ cents.

27 (d) In the event that a ~~majority~~ of the number of votes cast upon a question submitted
28 pursuant to this section at any ~~primary~~ election be less than the number required for passage,
29 ~~against the question~~ the question may again be submitted to the voters at ~~the next succeeding~~
30 ~~general~~ a regularly scheduled primary or general election.

CHAPTER 13. PUBLIC BONDED INDEBTEDNESS.

ARTICLE 1. BOND ISSUES FOR ORIGINAL INDEBTEDNESS.

§13-1-7. When election to be held.

1 (a) Elections for the purpose of voting upon questions of issuing bonds may be held at any
2 general or primary election which the fiscal body in its order submitting the same to a vote may
3 designate, except that, when a petition is filed asking that bonds be issued, the fiscal body with
4 which the same is filed, shall order a special election and the election shall be held concurrently
5 at the next regularly scheduled general or primary election.

6 (b) In the event that a majority of the votes cast upon a question submitted pursuant to
7 this section at any ~~primary~~ election be against the question, the question may again be submitted
8 to the voters at ~~the next succeeding general~~ a regularly scheduled primary or general election.